

DEPARTMENT OF GENERAL SERVICES
Records Management DivisionSCHEDULE
NO.

C-506

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RECORDS RETENTION AND DISPOSAL SCHEDULE

ANNE ARUNDEL COUNTY
FINANCE

CUSTOMER SERVICE

AGENCY

DIVISION

Item No.	Description	Retention
1	<u>RETAIN ALL MICROFILM PERMANENTLY</u> <u>PROPERTY TAX ROLLS</u> Bound books listing property owners and addresses within each subdivision; provides account number, brief property description, total assessment, date and amount of payments, amount of taxes billed for the year, type of taxes billed (county, state, special).	RETAIN THREE YEARS IN OFFICE, SEVEN IN RECORDS CENTER, THEN DESTROY.
2	<u>LIEN APPLICATIONS & CERTIFICATES</u> (FORMS 04-03-11 and 04-30-8) The lien program is set up to investigate and determine the taxes due before a deed is recorded in the land records. Upon filing of the application, a certificate is issued guaranteeing either that taxes are paid or supplying the amounts due.	RETAIN THREE YEARS, THEN DESTROY.
3	<u>PROPERTY TAXES - STATE REPORT</u> Monthly summary of county and state assessments by year consisting of two parts: the first part includes increases or decreases in state taxes, amount of state taxes to be received and state taxes collected; the second part consists of supporting sheets which summarize the monthly adjustment of both the state and county assessments. Includes Property Tax Control Sheets, which is a ledger maintained to keep control totals of the unpaid data processing lists.	TWO YEARS IN OFFICE, THEN PERMANENTLY IN RECORDS CENTER, OR UNTIL SECURITY & MICROFILM CC CAN BE MADE.
4	<u>TAX SALE BOOKS</u> Loose-leaf notebook containing advertisements of tax sales; includes account number, location, purchaser, amount of bid. Dates back to 1929. Provides important reference information summarizing all sales.	RETAIN PERMANENTLY OR UNTIL OPERATIONAL & SECURITY MICROFILM CC CAN BE MADE.
5	<u>TAX SALE CERTIFICATES</u> A two-part certificate is prepared, with the original	RETAIN PERMANENTLY OR UNTIL OPERATIONAL & SECURITY MICROFILM CC CAN BE MADE.

Schedule Approved by Department,
Agency, or Division RepresentativeSchedule Authorized by
Hall of Records Commission

8/17/79

Date

A. H. Threlkeld

Signature

Title

Date

State Archivist

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6	<p>to tax sale purchaser and pink duplicate retained by originating department, bound in books. The certificate contains the following information: purchaser, purchaser's address, sum paid, location of property (legal description), account number, signature of Controller and notarization. Considerable reference value to this Department.</p> <p><u>TAX SALE FOLDERS</u></p> <p>File of each tax sale, containing the following information:</p> <ol style="list-style-type: none"> 1. tax sale card, notice of sale, correspondence, notes, copy of equity suit (if person begins foreclosure) 2. cash receipt to purchaser from sale (Form 04-02-1) 3. certificate of tax sale (if redeemed) 4. notice of advertisement (special order #) 5. Warning Letter of imminent sale 6. if redeemed, copy of direct payment voucher. <p>Provides quick reference summary of information, and includes taxes paid, location, owner, index #. Considerable reference value to Department.</p>	<p>RETAIN PERMANENTLY OR UNTIL SECURITY & OPERATIONAL MICROFILM COPIES CAN BE MADE.</p>
7	<p><u>REFUND REQUEST</u></p> <p>Copies of direct payments with photocopy verification of overpayment(s). FINANCE has copy of direct payment, but not supporting data.</p>	<p>RETAIN TWO YEARS IN OFFICE, THREE YEARS IN RECORDS CENTER, THEN DESTROY.</p>
8	<p><u>RECEIPT STUBS</u></p> <p>Cashier's validated copy of payments. These are the source documents from which data entry cards are prepared daily.</p>	<p>RETAIN THREE YEARS, THEN DESTROY.</p>
9	<p><u>UTILITY SERVICE ORDERS & METER CHANGES</u></p> <p>Record of changes to meter number and other service.</p>	<p>RETAIN THREE YEARS, THEN DESTROY.</p>
10	<p><u>LEDGER CARDS & INDICES</u></p> <p>Prior to the computerization of many Departmental records, card systems were used to record account status, installment agreements, street indices & other source data. These cards still have considerable reference value for the tracing of accounts.</p>	<p>RETAIN PERMANENTLY OR UNTIL SECURITY & OPERATIONAL COPY CAN BE MADE.</p>

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11	<u>INSTALLMENT AGREEMENTS</u> A copy of the Installment Agreement for payment of Water & Sewer charges is sent to this Department from originating department Inspections & Permits.	RETAIN FIVE YEARS, THEN DESTROY. (INSPECTIONS & PERMITS IS OFFICE OF RECORD)
12	<u>CONVERSION LISTING</u> This computer listing is the record of the conversion from the manual accounting system to the current computerized system and is of considerable reference value to the Department.	RETAIN PERMANENTLY OR UNTIL MICROFILM SECURITY AND OPERATIONAL COPIES CAN BE MADE.
13	<u>DATA PROCESSING LISTINGS</u> These computer print-outs provide the immediate reference information for the operations of the Department, including: account status (detail basis) monthly file maintenance (changes to accounts), daily receipts, outstanding accounts, specials and corrections. Beginning in 1977, this information is recorded directly on COM and will be retained in the Department for reference value. Refunds are required to be made available to the public for up to four years from the date of payment to the account and taxes may be reassessed up to three years in the event of a higher assessment. These records thus have a considerable reference value for the indicated period.	RETAIN FIVE YEARS, THEN DESTROY. (THREE YEARS IN OFFICE, TWO YEARS IN RECORDS CENTER.)
14	<u>FRONT FOOT BENEFIT/CAPITAL FACILITY ASSESSMENTS</u> An annual billing register provides a record of all accounts billed each calendar year. At year-end an unpaid account record is produced. These two reports constitute the basic history of FFB/CFA accounts.	RETAIN PERMANENTLY OR UNTIL MICROFILM CC ARE MADE.
15	<u>WATER BILLING HISTORY PRINT OUT CARDS</u> The permanent record of each Water/Sewer account.	RETAIN PERMANENTLY OR UNTIL MICROFILM CC ARE MADE.